IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.08.2007

CORAM:

THE HONOURABLE MR.JUSTICE M.JAICHANDREN

W.P.No.28546 of 2007

&

M.P.No.1 of 2007

S & S Power Switchgear Limited,
represented by its Chief Executive Officer,
K.Suryanarayana Rao. .. Petitioner

Vs.

1.The Commercial Tax Officer,
Alandur Assessment Circle,
No.62, Pudupet Street,
Alandur, Chennai-600 016.

2. The Appellate Assistant Commissioner (CT)-V,
Collectorate Campus,
Kancheepuram - 631 501. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari as stated therein.

For Petitioner : Mr.N.Inbarajan

For Respondents : Mr.J.Ganesan, Govt. Advocate.

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O R D E R

The writ petition is filed for the issuance of a Writ of Certiorari to call for the records on the files of the second respondent herein in S.P.No.26 of 2007 in A.P.No.8/2007 (CST), dated 2.8.2007, and to quash the same.

2. Mr.J.Ganesan, the learned Government Advocate, takes notice on behalf of the respondents.

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3. With the consent of the learned counsels appearing on either side, the writ petition is taken up for final disposal.

4. The learned counsel for the petitioner submits that, in similar matters, orders have been passed by this Court directing the petitioner to furnish a personal Bond for the balance amount of tax, surcharge and the entire penalty instead of furnishing Bank Guarantee or Security.

5. In the present case, the Appellate Assistant Commissioner (CT)-V, Kancheepuram, the second respondent herein, by the impugned order, dated 2.8.2007, has directed the petitioner to furnish Security, for a total sum of Rs.50,23,793/-. The request of the petitioner is that instead of the security, the petitioner may be permitted to furnish a personal bond for the amount of Rs.50,23,793/-.

6. Hence, there will be a direction to the first respondent to accept the personal bond to be furnished by the petitioner in respect of the balance amount of tax, surcharge and the entire penalty, instead of insisting on furnishing of security. The petitioner is directed to execute the personal bond, within a period of four weeks from today, even though the time granted by the first respondent is only till 3.9.2007.

7. Accordingly, the writ petition is disposed of, at the admission stage itself. No costs.

Sd/-
Asst. Registrar.

/true copy/

Sub Asst. Registrar.

akv

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To

1.The Commercial Tax Officer,
Alandur Assessment Circle,
No.62, Pudupet Street,
Alandur, Chennai-600 016.

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2. The Appellate Assistant Commissioner (CT)-V,
Collectorate Campus,
Kancheepuram - 631 501.

1 cc to Mr.N. Inbarajan, Advocate, SR. 53912
1 cc to Special Government Pleader, Sr. 54088

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HIGH COURT OF JUDICATURE MADRAS
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